

Code	Code Description
0	Unclassified
101	Agricultural
102	Ag Fractional Hstd Tier Adjust
103	Agricultural Special Relative
104	Agricultural Actively Farming
105	Agricultural Non-Contiguous
106	2a Farming Entity with unused 1st tier AH
107	Housing for Seasonal Farm Workers
108	Ag NonHomestead Residence 2-3 Units
109	Non-Homestead Agricultural Land
110	Reserved for special TIF linking - Ag
111	Rural Vacant Land
112	Managed Forest Lands
113	Ag Intensive Less than 10 Acres
114	Ag Exclusive Less than 10 Acres
115	Private Airport
116	Unmined Commercial Aggregate Deposit
120	Rural Preserve
121	Ag Non-Productive Contiguous
122	Ag Non-Prod Contig Frac Hstd Tier Adj
123	Ag Non-Prod Contig Special Relative
124	Ag Non-Prod Contig Actively Farming
125	Ag Non-Prod Contig to a 105 Parcel
126	2b Farming Entity with unused 1st tier AH
129	Non-Homestead Agricultural Land
130	GA 2b Grandfathered in
131	Non-TIF Rural Vacant Land
151	Non-Comm Seasonal Residential Recreational
152	Non-Comm Seasonal Res. Rec. Linked Parcels
200	Residential 2-3 units
201	Residential 1 unit
202	Residential 1 unit Fractional Tier Adjust
203	Residential 1-3 units Previously SRR
204	Non-Homestead Qualifying Single Res Unit
205	Apartment (4 or more units)
206	Residential Hstd 1 Unit in Apartment
207	Residential Non-hstd 1-3 Units not 4bb
208	Manufactured home park coop > 50%
209	Manufactured home park coop <= 50%
210	Manufactured Home Park
211	Unimproved Residential Land
212	Reserved for special TIF linking - Res
213	Post Secondary Student Housing
214	Private for Profit Hospital
215	Manufactured Home Park - Class 1
217	Short Term Rental

219	Nonhomestead Qualifying Condo Storage Unit
221	Homesteaded Resort
222	Marina
223	Marina Non-Preferred
230	Utility/Pipeline Land Prefer-County Assess
231	Seasonal Restaurant on a Lake
232	Commercial Seasonal Res Rec (Resort)
233	Commercial Preferred
234	Industrial Preferred
235	Railroad Preferred (Commercial)
236	Telephone Preferred (Commercial)
237	Bed and Breakfast (up to 5 units)
238	Qualifying Golf Course
239	Non-Comm Aircraft Hangars & Land - Private
240	Utility/Pipeline Land Nonpfr-County Assess
243	Commercial Non-Preferred
244	Industrial Non-Preferred
245	Railroad Non-Preferred (Commercial)
246	Telephone Non-Preferred (Commercial)
255	Non-TIF Commercial Preferred
256	Non-TIF Commercial Non-Preferred
257	Non-TIF Industrial Preferred
258	Non-TIF Industrial Non-Preferred
265	Utility/Pipeline Electric Gen Machinery
270	Utility/Pipeline All Other Machinery
280	Industrial Preferred - Taconite Mining
281	Industrial Non-Preferred - Taconite Mining
312	Non-Profit Comm Service Org (Non-Revenue)
313	Non-Profit Comm Service Org (Donations)
314	Congressionally Chartered Vet Org (Non-Rev
315	Congressionally Chartered Vet Org (Donatio
321	Qual Low Income Rental Housing - 1 unit
322	Qual Low Income Rental Housing - 2 units
323	Qual Low Income Rental Housing - 3 units
324	Qual Low Income Rental Housing - 4+ units
325	Qual Low Income Rental Housing - Tiered
390	Unmined or Low Grade Iron Ore
395	All Other Property Not Otherwise Classed
401	Non-TIF tier @ .5%, 1.00%, 1.25% like 1c
402	Non-TIF tier for Comm-SRR Resort
403	Non-TIF @ .65% like 2c
404	Non-TIF tier for Seasonal Farm Workers
405	Non-TIF @ 1.25% like 4a and others
406	Non-TIF @ 1.50% like 4c(3)
407	Non-TIF @ 1.00% like 4c(4)
408	Non-TIF @ .75% and 1.00% like 4c(5)(ii)
409	Non-TIF @ .75% like 4d

410	Non-TIF @ 2.00% like 5(2)
420	Utility/Pipeline Preferred-St Assessed
421	Utility/Pipeline Non-Preferred-St Assessed
424	Tran Lines 200KV+ aft 6/74 City/Twp NonPrf
425	Tran Lines 200KV+ aft 6/74 City/Twp Prefer
431	Tools and Machinery (Fixtures on PP)
432	Electric Utility (Recommended Valu) Pref
433	Electric Utility (Recommended Valu) NonPrf
437	Non-Comm Aircraft Hangars & Land - Leased
443	Sys of Gas Util Non-Prf Excl SGT,Max 12yrs
444	Tran Lines >69KV in City/Twps NonPreferred
445	Systems of Gas Utilities Non-Preferred
446	Systems of Water Utilities Non-Preferred
447	Transportation Pipeline Non_Preferred
448	Trans Lines <69KV in Cities Preferred
449	Trans Lines <69KV in Cities Non-Preferred
450	Leased PP Taxable Per 273.19 C/I Preferred
452	Comm Structures on RR Right-of-Way Pref
453	Systems of Gas Util Pref Excl SGT,Max 12yr
454	Tran Lines >69KV in City/Twps Preferred
455	Systems of Gas Utilities Preferred
456	Systems of Water Utilities Preferred
457	Transportation Pipeline Preferred
458	All Other Personal Property Preferred
459	All Other Personal Property non-Preferred
460	Distribution Lines Non-Preferred
462	Distribution Lines Preferred
463	Indstrl Structures on RR Rt-of-Way Pref
464	Indstrl Structures on Public Land
488	Tran Lines 100-200KV aft 6/74 C/T Prefer
489	Tran Lines 100-200KV aft 6/74 C/T Non-Pref
490	Tran Lines <69KV in Twps/Unorg Preferred
491	Tran Lines 69KV+ in Unorg Preferred
492	Tran Lines 200KV+ aft 6/74 Unorg Preferred
493	Tran Lines 100-200KV aft 6/74 Unorg Pref
494	Tran Lines 100-200KV aft 6/74 Unorg NonPrf
495	Distribution Lines in City/Twp Preferred
496	Tran Lines <69KV in Twps/Unorg Non-Prefer
497	Tran Lines 69KV+ in Unorg Non-Preferred
498	Tran Lines 200KV+ aft 6/74 Unorg Non-Pref
499	Distribution Lines in City/Twp Non-Prefer
501	Railroads
505	Streets and Roadways
560	Housing Redevelopment Authority Property
562	Solar & Wind Energy Production Tax Only
566	Auxiliary Forest
570	Other Properties

571	Unmined Taconite Exempt
572	Unmined Taconite
573	Exempt Unmined Taconite-1000 Tons Mined
574	Copper/Nickel Leases
575	Taconite Stockpiles
576	Severed Mineral Interest
578	Exempt Severed Mineral Interest
579	Industrial Mineral Leases
580	Taconite Production
581	Mining prop subject to net proceeds tax
590	Exempt Low Grade or Unmined Iron Ore
600	Assessed Elsewhere
601	Undivided Interest Assessed Parcel - 2a
602	Undivided Interest Assessed Parcel - 2b
603	Commons Area Assessed Parcel - 2a
604	Commons Area Assessed Parcel - 2b
606	Undivided Interest Assessed Parcel
608	Commons Area Assessed Parcel
610	Parcel Cancelled
612	Cancel Erroneous Assessment
615	Exempt PP travel trailer/deck/shed/misc
620	Model Modular Homes
649	State Acq Lands in ConCon Area/PILT
650	State Acq Lands Outside ConCon Area/PILT
651	State Wildlife Management Areas/PILT
653	Vermilion-Soudan State Park/PILT
660	State Admin Lands Outside ConCon Area/PILT
662	State Admin Lands in ConCon Area/PILT
663	State Leased Utilization Project Land/PILT
664	Expired 2013 - Public Hunting Grounds/PILT
665	State Trust Lands in ConCon Area/PILT
666	State Trust Lands outside ConCon Area/PILT
670	Tax Forfeited County Administered/PILT
671	Tax Forfeited Platted City Lots/non-PILT
675	State Military Game Refuge/PILT
676	State Transportation Wetland/PILT
700	Indian Reservations
701	Indian Lands - Non-Reservation
702	Indian Reservation - Residential
703	Indian Reservation - Commercial
704	Indian Reservation - In Lieu Tax @ 5%
705	Cemeteries - Public
706	Cemeteries - Private
707	Medical Facility owned by Fed Indian Tribe
708	Pharmacy property owned by Indian Tribe
709	Clinic Prop Owned by Indian Tribe EXP 2028
710	K-12 Schools - Public

711	K-12 schools - Private
712	MS272.02 sub 7, Cass County tribe specific
715	Hospitals - Public
716	Hospitals - Private
720	Colleges - Public
721	Colleges - Private
723	Apprenticeship Training Facilities
725	Churches and Houses of Worship
726	Church Properties
730	Charitable Institutions
731	Emergency Shelters for Victims of Abuse
732	Senior Citizen Facilities
733	Transitional Housing
734	Ice Arenas/Ball Parks Owned by Non-Profits
735	Rec Property for Disabled Vets in Superior
736	Ag Historical Society
737	Childrens Homes
738	Elderly Living Facility
739	Nonprofit nursing homes
740	Child care facility
750	Federal National Forest
751	Federal Boundary Waters Canoe Area
752	Federal National Park
753	Federal Wildlife Refuges
760	Federal Public Property
765	State Public Property/non-PILT
770	County Public Service Enterprises
771	County Public Property - All Other
773	St. Louis County Fairgrounds
774	Government Lease or Installment Purchase
775	Municipal Public Service Enterprises
776	Municipal - All Other
777	Volunteer Fire Depts.
778	Service Cooperatives
780	Special Taxing Districts
781	Municipal/REA Coop - All Other PL
782	Municipal/REA Coop - All Other PP
783	Leased Seasonal-Recreational Land
790	Pollution Control Property
791	Expired 2017 - Ag Containment Facilities
792	Manure Pits
793	Water/Wastewater Treatment Facilities
800	Wetlands Located on Ag Property
801	Wetlands Located on Non-Ag Property
805	Native Prairie Located on Ag Property
806	Native Prairie Located on Non-Ag Property
810	Hydro Power Property

811	Hot Water Heat By Nonprofit Group
812	Wind Energy Conversion Systems
813	Solar Energy Conversion Systems
820	Micellaneous
821	Satellite Broadcasting Facility
822	Comprehensive Health Association
884	Residential Building on Temporary Site
915	Monosloped Feedlot Roofs
990	Missing assessment info from city
998	Record was combined with another class
999	Parcel can now be deleted by Auditor.